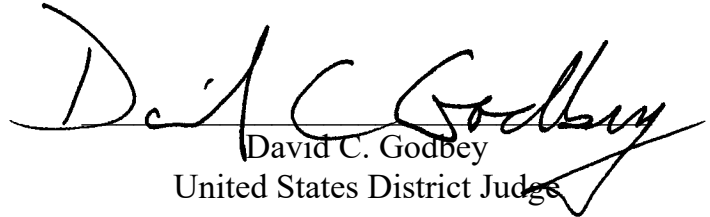


Estate meets each of the requirements of Treas. Reg. § 1.468B-1(c), it qualifies as a QSF as of January 1, 2017. The Court accordingly grants the Receiver's motion in full.

Signed May 10, 2018.


David C. Godbey
United States District Judge